



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ५, अंक १२९]

शुक्रवार, सप्टेंबर १३, २०१९/भाद्र २२, शके १९४१

[पृष्ठ १, किंमत : रुपये १.००

असाधारण क्रमांक ३२८

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, dated the 13th September 2019

NOTIFICATION

Notification No. 38/2019—State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST-1019/C.R.102/Taxation 1.—In exercise of the powers conferred by section 148 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter referred to as the “said Act”), the Government of Maharashtra, on the recommendations of the Council, hereby notifies the registered persons required to furnish the details of challans in **FORM ITC-04** under sub-rule (3) of rule 45 of the Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as the “said rules”), read with section 143 of the said Act, as the class of registered persons who shall follow the special procedure such that the said persons shall not be required to furnish **FORM ITC-04** under sub- rule (3) of rule 45 of the said rules for the period July, 2017 to March, 2019 :

Provided that the said persons shall furnish the details of all the challans in respect of goods dispatched to a job worker in the period July, 2017 to March, 2019 but not received from a job worker or not supplied from the place of business of the job worker as on the 31st March, 2019, in serial number 4 of **FORM ITC-04** for the quarter April-June, 2019.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,

Deputy Secretary to Government.